ID: CCA_2009091611375759 Number: **200945057** Release Date: 11/6/2009

Office:

UILC: 7603.00-00

From:

Sent: Wednesday, September 16, 2009 11:37:58 AM

To: Cc:

Subject: RE: 7603 Question

If the summons are being issued to the individuals, they must be served either by:

(1) Directly handed to the summoned individual, or

- (2) Left at the last and usual place of abode of the summoned individual by either
 - a. Leaving the summons with a person of suitable age and discretion, with instructions that the summons be given to the summoned individual, or
 - b. Affixing the summons to the front door of the abode by a means that will not mar the finish.

See I.R.M. 25.5.3.2(1).

The RO may not leave the 2 additional summonses with the one member with instructions to deliver the summons to the other 2 members. The LLC address is not the "last and usual place of abode" of the summoned individuals [Well, I am assuming that fact that the LLC address is not where the individual members live.]